

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
THOMAS MOOERS	:	VIOLATIONS: 18 U.S.C. § 1344 (bank fraud - 2 counts) 26 U.S.C. § 7201 (tax evasion - 4 counts) Notice of Forfeiture

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

At all times material to this information:

1. Mellon Bank was a financial institution, the deposits of which were insured by the Federal Deposit Insurance Corporation, certificate no. 7946. The assets of Mellon Bank in the Philadelphia area were purchased by Citizens Bank on or about December 1, 2001. Citizens Bank was a financial institution, the deposits of which were insured by the Federal Deposit Insurance Corporation, certificate no. 57282.
2. Defendant **THOMAS MOOERS** was employed at Mellon Financial Services, a financial institution, as an Estate Planning Administrator. His duties included customer relations and maintaining custody of the wills of his clients.
3. J.R. was a client of defendant **THOMAS MOOERS** at Mellon Bank. J.R. established a trust account at Mellon Bank for which his wife, E.R., was the beneficiary.

5. J.R. died in or about 1990. After J.R.'s death, defendant **MOOERS** kept in contact with E.R.

6. E.R. died in or about October 1998. Mellon Bank was an executor of her will, which directed that her estate be distributed to charity.

7. From in or about October 1998, to in or about April 2001, in Philadelphia, in the Eastern District of Pennsylvania, defendant

THOMAS MOOERS

knowingly executed, and attempted to execute, and aided, abetted and willfully caused the execution and attempted execution of, a scheme to defraud Mellon Bank and to obtain monies owned by and under the care, custody, and control of Mellon Bank by means of false and fraudulent pretenses, representations, and promises.

8. Soon after the death of E.R. in October 1998, until approximately April 2001, defendant **THOMAS MOOERS** took for his own use approximately \$163,050 from the estate of E.R., which was kept in two Mellon Bank accounts, knowing that he did not have the authority to do so and that the funds should have been distributed to charity.

In violation of Title 18, United States Code, Sections 1344 and 2.

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One are incorporated here.
2. E.T. was a client of defendant **THOMAS MOOERS** at Mellon Financial Services. Mellon Bank was an executor of her will, which directed that her estate be distributed to charity and a few individuals. E.T. died in or about June 2000.
3. From in or about June 2000, to in or about January 2004, in Philadelphia, in the Eastern District of Pennsylvania, defendant

THOMAS MOOERS

knowingly executed, and attempted to execute, and aided, abetted and willfully caused the execution and attempted execution of, a scheme to defraud Mellon Bank and Citizens Bank, and to obtain monies owned by and under the care, custody, and control of those banks by means of false and fraudulent pretenses, representations, and promises.

4. Soon after the death of E.T. in or about June 2000, until approximately January 2004, defendant **THOMAS MOOERS** took for his own use approximately \$304,800 from the estate of E.T., which was kept in accounts at Mellon Bank, and subsequently Citizens Bank, knowing that he did not have the authority to do so and that the funds should have been distributed to charity and other individuals.

In violation of Title 18, United States Code, Sections 1344 and 2.

COUNT THREE

THE GRAND JURY FURTHER CHARGES THAT:

On or about April 15, 2002, in Philadelphia, in the Eastern District of Pennsylvania, defendant

THOMAS MOOERS,

a resident of Philadelphia, Pennsylvania, who during the calendar year 2001 was married, willfully attempted to evade and defeat a large part of the income tax due and owing by him and his spouse to the United States of America for the calendar year 2001, by filing and causing to be filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, a false and fraudulent joint U.S. individual income tax return, Form 1040, on behalf of himself and his spouse, in which it was stated that their joint taxable income was the sum of \$70,154, and that the amount of tax due and owing was the sum of \$13,642, but as he then well knew and believed, their joint taxable income was the sum of approximately \$191,241, upon which there was owing to the United States of America an additional income tax of approximately \$36,996.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR

THE GRAND JURY FURTHER CHARGES THAT:

1. During the calendar year 2002, defendant **THOMAS MOOERS** received approximately \$47,700 in gross income from the unlawful conduct alleged in Counts One and Two, \$55,275 in wages, \$4,917 in unemployment compensation, \$153 in interest, and \$49 in dividends, upon which there was owing to the United States of America an income tax of approximately \$15,573.

2. On or about October 15, 2003, in Philadelphia, in the Eastern District of Pennsylvania, defendant

THOMAS MOOERS,

a resident of Philadelphia, Pennsylvania, willfully attempted to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2002, by failing to make an income tax return on or about April 15, 2003, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE

THE GRAND JURY FURTHER CHARGES THAT:

1. During the calendar year 2003, defendant **THOMAS MOOERS** received approximately \$61,850 in gross income from the unlawful conduct alleged in Counts One and Two, \$38,827 in wages, \$12,516 in unemployment compensation, \$222 in interest, and \$57 in dividends, upon which there was owing to the United States of America an income tax of approximately \$19,828.

2. On or about August 15, 2004, in Philadelphia, in the Eastern District of Pennsylvania, defendant

THOMAS MOOERS,

a resident of Philadelphia, Pennsylvania, willfully attempted to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2003, by failing to make an income tax return on or about April 15, 2004, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX

THE GRAND JURY FURTHER CHARGES THAT:

1. During the calendar year 2004, defendant **THOMAS MOOERS** received approximately \$4,000 in gross income from the unlawful conduct alleged in Counts One and Two, \$401 in interest, \$32 in dividends, and \$268,939 from the proceeds of his Individual Retirement Account, upon which there was owing to the United States of America an income tax of approximately \$37,556.

2. On or about August 15, 2005, in Philadelphia, in the Eastern District of Pennsylvania, defendant

THOMAS MOOERS,

a resident of Philadelphia, Pennsylvania, willfully attempted to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2004, by failing to make an income tax return on or about April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

NOTICE OF FORFEITURE

THE GRAND JURY FURTHER CHARGES THAT:

1. The grand jury realleges and incorporates by reference herein the allegations of Counts One and Two of this Indictment for the purposes of alleging forfeiture pursuant to the provisions of Title 18, United States Code, Sections 981(a)(1)(C) and 982(a)(2)(A), and Title 28, United States Code, Section 2461(c).

2. As a result of the violations of Title 18, United States Code, Section 1344 charged in Counts One and Two of this Indictment, defendant **THOMAS MOOERS** shall forfeit to the United States of America all property which constitutes and/or is derived from any proceeds obtained directly or indirectly by him from the bank fraud charged in Counts One and Two of this Indictment, including but not limited to \$467,850 in United States currency.

SUBSTITUTE ASSETS

3. If any of the property described above as being subject to forfeiture, as a result of any act or omission of defendant **THOMAS MOOERS**

- (1) cannot be located upon the exercise of due diligence;
- (2) has been transferred or sold to, or deposited with, a third party;
- (3) has been placed beyond the jurisdiction of the court;
- (4) has been substantially diminished in value; or

(5) has been commingled with other property which cannot be divided without difficulty; it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the above forfeitable property.

All pursuant to Title 18, United States Code, Sections 981(a)(1)(C) and 982(a)(2)(A), and Title 28, United States Code, Section 2461(c).

A TRUE BILL:

FOREPERSON

**PATRICK L. MEEHAN
UNITED STATES ATTORNEY**